

# Annual Receivables Aging, Past Due, and Write-Off Disclosure - Form E

## Sample Annual Receivables Aging Summary Report

Agency Title \_\_\_\_\_  
Name of Preparer \_\_\_\_\_

Agency Code \_\_\_\_\_  
Phone Number \_\_\_\_\_

GL Acct		General Ledger	1 - 90 Days		Over 90 Days		
Acct	Code	Account Title	Current	Past Due	Past Due	Long-Term	Total*
001	1312	Accounts Receivable	\$ 80,500	\$ 8,052	\$ 5,500	\$ -	\$ 94,052
	1342	Allow for Uncoll Accts.	(1,000)	(500)	(500)	-	(2,000)
	1314	Loans Receivable	56,000	-	2,000	-	58,000
	1344	Allow for Uncoll Loans	-	-	-	-	-
	1614	Loans Receivable LT	-	-	-	120,000	120,000
	1644	Allow for Uncoll LT Loans	-	-	-	(1,200)	(1,200)
Subtotal Acct 001			135,500	7,552	7,000	118,800	268,852
05P	1312	Accounts Receivable	6,500	-	4,500	-	11,000
	1342	Allow for Uncoll Accts.	(280)	-	(250)	-	(530)
Subtotal Acct 05P			6,220	-	4,250	-	10,470
145	1312	Accounts Receivable	8,050	5,050	1,234	-	14,334
	1342	Allow for Uncoll Accts.	-	(500)	(120)	-	(620)
	1313	Notes Receivable	12,000	3,400	5,680	-	21,080
	1343	Allow for Uncoll Notes	-	(340)	(500)	-	(840)
	1319	Other Receivables	8,052	1,150	600	-	9,802
	1349	Allow for uncoll Other Rec.	(456)	(150)	(50)	-	(656)
Subtotal Acct 145			27,646	8,610	6,844	-	43,100
ETC..	ETC..		ETC..	ETC..	ETC..	ETC..	ETC..
TOTAL All Accounts			\$ 169,366	\$ 16,162	\$ 18,094	\$ 118,800	\$ 322,422

NOTES: 1) DO NOT include receivables due from other governmental units (inter & intra governmental receivables - GL Code Series 1351-1355, 1651-1656).

2) Round all amounts to the nearest whole dollar. DO NOT include any cents or zeros in the cents place.

3) This page is only a sample; list only those accounts and GL Codes that pertain to your particular agency.

\*Total receivable and allowance balances reported should agree to final adjusted AFRS balances on report MWP150A